

Liberty Lake Tourism Promotion Area (TPA) Lodging Charge Rate Change

Effective April 1, 2012, the Liberty Lake Tourism Promotion Area (TPA) has adopted an ordinance authorizing an increase in the rate of special assessments (lodging charges) within the established areas. The Liberty Lake TPA lodging charge will increase up to two dollars (\$2.00) per room per night of stay. Lodging businesses within the TPA with 40 or more rooms must collect the lodging charge from persons who purchase lodging. If a business does not meet these criteria, it is not necessary for the business to collect and report the TPA lodging charge.

What to Collect and Report:

Liberty Lake lodging businesses with 40 or more rooms are identified in one of the following two categories:

- **Zone E:** If your business is located in the city of Liberty Lake and your lodging revenues during the preceding calendar year exceeds five hundred thousand dollars (\$500,000) report as follows:

Zone E	3254	\$2.00 per room/night of stay
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- **Zone F:** If your business is located in the city of Liberty Lake and your lodging revenues during the preceding calendar year did NOT exceed five hundred thousand dollars (\$500,000) report as follows:

Zone F	3255	\$.50 per room/night of stay
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Lodging Facilities that Collect and Report the TPA Lodging Charge:

“Lodging businesses,” for the purpose of this charge, include hotels, motels, and bed and breakfast facilities located within the Liberty Lake TPA. Examples of lodging businesses that do **not** need to collect the charge are:

- Trailer camps and recreational vehicle parks which charge for the rental of space to transients for locating or parking house trailers, campers, recreational vehicles, mobile homes, or tents.
- Educational institutions which sell overnight lodging to persons other than students.
- Private lodging houses, dormitories, and bunkhouses operated by or on behalf of business and industrial firms or students which are not held out to the public as a place where sleeping accommodations may be obtained.
- Guest ranches or summer camps which, in addition to supplying meals and lodging, offer special recreation facilities and instruction in sports, boating, riding, and outdoor living.

How to Report:

- **If you report using E-file**, the TPA lodging charge will be available in the Lodging Section.
- **If you report using the Combined Excise Tax Return**, you will report the TPA lodging charge on page 2 of the return.

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sales tax rate (GIS)** link.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at dor.wa.gov or call the Department of Revenue at 1-800-647-7706.